



Application for Automatic Extension of Time
to File Nebraska Corporation Income Tax Return

FORM **7004N**

beginning

Taxable year
, 19 and ending

Name of Corporation

Street or Other Mailing Address

Nebraska Identification Number

Federal Identification Number

City or Town

State

Zip Code

Is this application being filed by the 15th day of the third month following the end of the tax year? (If No, see instructions)

☐ YES

☐ NO

Is the corporation organized as an exempt cooperative?

☐ YES

☐ NO

An automatic 7-month extension of time until , is requested to file a completed return.

1 Tentative income tax liability for taxable period before any applicable credits	1		
2 Amount of in lieu of intangible tax paid	2		
3 Community Development Assistance Act credit	3		
4 Employment and investment growth credit	4		
5 Total nonrefundable credits (total of lines 2 through 4)	5		
6 Subtract line 5 from line 1 (if line 5 is more than line 1, enter -0-)	6		
7 Nonhighway use motor vehicle fuels credit	7		
8 Estimated tax payments	8		
9 Other payments or credits (attach statement)	9		
10 Total prior payments and credits (total of lines 7 through 9)	10		
11 BALANCE DUE (line 6 minus line 10)	11		

If the Corporation is a Member of a Unitary Group of Corporations Filing a Combined Return, Complete the Following

Name and Address of Each Member of the Unitary Group	IDENTIFICATION NUMBERS	
	Nebraska	Federal

Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, and that to the best of my knowledge and belief, the statements made herein are correct and complete.

sign
here

Authorized Signature

Title

Date

Mail this application and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818

INSTRUCTIONS

WHO MAY FILE. A corporation making a tentative tax payment or wanting more time to file a Nebraska income tax return must file a Nebraska Application for Extension of Time, Form 7004N.

If you have filed for a federal extension and are not making a tentative payment to Nebraska, you do not need to complete this application. When you file your Nebraska income tax return, you must attach a copy of Federal Form 7004 or a copy of the approved federal extension. If a federal extension of time has been granted, the filing date for the Nebraska Corporation Income Tax Return, Form 1120N, is automatically extended for the same period.

When a federal extension of time has been granted and additional time is necessary to file the Nebraska return, file Form 7004N on or before the date the federal extension expires. Attach a copy of the Federal Form 7004 or a copy of the approved federal extension. A maximum of seven months extension beyond the original due date is allowed for Nebraska.

WHEN TO FILE. Form 7004N must be filed on or before the due date of the original return or on or before the date that a federal extension expires.

WHERE TO FILE. Mail Form 7004N, with remittance, to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

AMOUNT OF PAYMENT. The corporation must pay the amount shown on line 11 of this form. Any portion of the total liability not paid by the original due date of the return

shall bear interest at the statutory rate from the original due date of the return to the date of full payment of the liability. Interest due on the underpayment of the liability must be paid when the return is filed.

UNITARY GROUP. Members of a unitary group filing a single return using the combined income approach should only request one extension for the entire group. The name, address, federal identification number, and Nebraska identification number of each corporation included in the combined return must be listed on Form 7004N.

TERMINATION OF EXTENSION. The Nebraska Department of Revenue may at any time terminate an extension of time by mailing the taxpayer a notice of such termination, allowing ten days from the date of the termination notice to file the Nebraska corporate return.

CORPORATION EXTENSION REQUEST NOTICE. Each applicant for an automatic extension of time to file will be mailed notice of the action taken by the Nebraska Department of Revenue with respect to its application. The notice will be sent to the address entered on Form 7004N. The original of such notice must be attached to the corporate return when filed.

SIGNATURES. This application must be signed by a corporate officer, a person currently enrolled to practice before the Internal Revenue Service, or an attorney or certified public accountant so qualified. If the taxpayer authorizes any other person to sign this application, there must be a power of attorney on file with the department.